

LOUISIANA STATE ARCHIVES
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**CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1995
With Supplemental Information Schedules**

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1995
With Supplemental Information Schedules

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Harrisonburg, Louisiana
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Independent Auditor's Report

CATAHOULA PARISH POLICE JURY Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury, as of December 31, 1995, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Catahoula Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

Except as discussed in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Catahoula Parish Police Jury, as of December 31, 1995, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

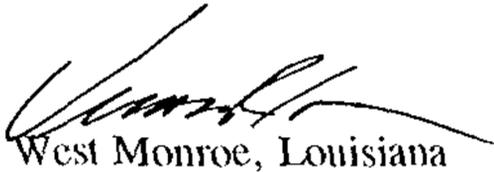
CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana
Independent Auditor's Report,
December 31, 1995

However, the primary government financial statements, because they do not include the financial data of component units of the Catahoula Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Catahoula Parish Police Jury at December 31, 1995, and results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Catahoula Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated June 7, 1996, on the Catahoula Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the police jury's internal control structure.



West Monroe, Louisiana
June 7, 1996

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	... GOVERNMENTAL FUND TYPE ...			... ACCOUNT GROUPS ...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$42,672	\$1,145,587	\$219,304			\$1,407,563
Receivables	160,567	240,099	183,149			583,815
Due from other funds	13,549		673			14,222
Land, buildings, and equipment				\$5,763,081		5,763,081
Amount available in debt service funds					\$396,287	396,287
Amount to be provided for retirement of general long-term obligations					961,974	961,974
TOTAL ASSETS AND OTHER DEBITS	<u>\$216,788</u>	<u>\$1,385,686</u>	<u>\$403,126</u>	<u>\$5,763,081</u>	<u>\$1,358,261</u>	<u>\$9,126,942</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Cash overdraft		\$10,997				\$10,997
Accounts payable	\$27,162	38,774	\$6,839			72,775
Due to other funds		14,222				14,222
Due to other agencies		14,464				14,464
Deferred revenue	45,000					45,000
Capital leases payable					\$336,110	336,110
Judgements payable					89,151	89,151
Bonds payable					833,000	833,000
Bank loan payable					100,000	100,000
Total Liabilities	<u>72,162</u>	<u>78,457</u>	<u>6,839</u>	<u>NONE</u>	<u>1,358,261</u>	<u>1,515,719</u>
Fund Equity:						
Investment in general fixed assets				\$5,763,081		5,763,081
Fund balances:						
Reserved for debt service			396,287			396,287
Unreserved - undesignated	144,626	1,307,229				1,451,855
Total Fund Equity	<u>144,626</u>	<u>1,307,229</u>	<u>396,287</u>	<u>5,763,081</u>	<u>NONE</u>	<u>7,611,223</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$216,788</u>	<u>\$1,385,686</u>	<u>\$403,126</u>	<u>\$5,763,081</u>	<u>\$1,358,261</u>	<u>\$9,126,942</u>

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem	\$67,419	\$213,394	\$194,991		\$475,804
Sales and use		977,007			977,007
Other taxes, penalties, and interest	6,419				6,419
Licenses and permits	34,639				34,639
Intergovernmental revenues:					
Federal funds - federal grants	93,377			\$215,671	309,048
State funds:					
Parish transportation funds		156,546			156,546
State revenue sharing (net)	14,382	31,092			45,474
Severance taxes	356,684				356,684
Other state funds	35,291	10,885			46,176
Local funds		676		5,712	6,388
Fees, charges, and commissions for services	4,963	7,768			12,731
Fines and forfeitures		59,666			59,666
Use of money and property	3,010	35,254	7,231		45,495
Other revenues	8,172	12,992			21,164
Total revenues	<u>624,356</u>	<u>1,505,280</u>	<u>202,222</u>	<u>221,383</u>	<u>2,553,241</u>
EXPENDITURES					
Current:					
General government:					
Legislative	92,095				92,095
Judicial	69,387	72,903			142,290
Elections	23,015				23,015
Financial and administrative	51,440				51,440
Other general government	189,825		8,033		197,858
Public safety		10,014			10,014
Public works	81,659	1,056,964			1,138,623

(Continued)

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXPENDITURES (CONTD.)					
Current: (Contd.)					
Health and welfare	\$120,523	\$34,531			\$155,054
Culture and recreation		183,714			183,714
Economic development and assistance	4,805				4,805
Intergovernmental	4,500				4,500
Debt service	84,386	52,239	\$198,264		334,889
Capital outlay	3,391	372,868		\$221,383	597,642
Claims and judgements		7,200			7,200
Total expenditures	<u>725,026</u>	<u>1,790,433</u>	<u>206,297</u>	<u>221,383</u>	<u>2,943,139</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	<u>(100,670)</u>	<u>(285,153)</u>	<u>(4,075)</u>	<u>NONE</u>	<u>(389,898)</u>
OTHER FINANCING SOURCES					
Sale of fixed assets		205			205
Proceeds from capital lease		338,325			338,325
Proceeds from loan	100,000				100,000
Total other financing sources	<u>100,000</u>	<u>338,530</u>	<u>NONE</u>	<u>NONE</u>	<u>438,530</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES					
	(670)	53,377	(4,075)	NONE	48,632
FUND BALANCES AT BEGINNING OF YEAR					
	<u>145,296</u>	<u>1,253,852</u>	<u>400,362</u>	<u>NONE</u>	<u>1,799,510</u>
FUND BALANCES AT END OF YEAR					
	<u>\$144,626</u>	<u>\$1,307,229</u>	<u>\$396,287</u>	<u>NONE</u>	<u>\$1,848,142</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
REVENUES					
Taxes:					
Ad valorem	\$68,384	\$211,747	\$197,102		\$477,233
Sales and use		923,124			923,124
Other taxes, penalties, and interest	7,117		95		7,212
Licenses and permits	30,229				30,229
Intergovernmental revenues:					
Federal funds - federal grants	72,598	3,190		\$541,992	617,780
State funds:					
Parish transportation funds		346,782			346,782
State revenue sharing (net)	12,136	33,612			45,748
Severance taxes	326,070				326,070
Other state funds	42,688	41,507			84,195
Local funds	2,500			16,000	18,500
Fees, charges, and commissions for services	2,440	16,053			18,493
Fines and forfeitures		71,051			71,051
Use of money and property	2,886	38,442	7,248		48,576
Other revenues	1,264	17,203			18,467
Total revenues	<u>568,312</u>	<u>1,702,711</u>	<u>204,445</u>	<u>557,992</u>	<u>3,033,460</u>
EXPENDITURES					
Current:					
General government:					
Legislative	109,880				109,880
Judicial	65,682	89,744			155,426
Elections	23,257				23,257
Financial and administrative	29,289				29,289
Other general government	192,058	6,989	9,245		208,292
Public safety	71,256	18,128			89,384
Public works		1,175,551			1,175,551

(Continued)

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1994

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXPENDITURES (CONTD.)					
Current: (Contd.)					
Health and welfare	\$64,918	\$29,046			\$93,964
Culture and recreation		173,437			173,437
Economic development and assistance	52,600				52,600
Intergovernmental	12,000				\$12,000
Debt service	64,950	20,691	\$201,578		\$287,219
Capital outlay		82,042		\$564,692	646,734
Total expenditures	<u>685,890</u>	<u>1,595,628</u>	<u>210,823</u>	<u>564,692</u>	<u>3,057,033</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	<u>(117,578)</u>	<u>107,083</u>	<u>(6,378)</u>	<u>(6,700)</u>	<u>(23,573)</u>
OTHER FINANCING SOURCES					
Sale of assets		80			80
Proceeds from bank loan	100,000				100,000
Total other financing sources	<u>100,000</u>	<u>80</u>	<u>NONE</u>	<u>NONE</u>	<u>100,080</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES					
	(17,578)	107,163	(6,378)	(6,700)	76,507
FUND BALANCES AT BEGINNING OF YEAR					
	<u>162,874</u>	<u>1,146,689</u>	<u>406,740</u>	<u>6,700</u>	<u>1,723,003</u>
FUND BALANCES AT END OF YEAR					
	<u>\$145,296</u>	<u>\$1,253,852</u>	<u>\$400,362</u>	<u>NONE</u>	<u>\$1,799,510</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual
For the Year Ended December 31, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES						
Taxes:						
Ad valorem	\$63,000	\$67,419	\$4,419	\$195,500	\$213,394	\$17,894
Sales and use				970,000	977,007	7,007
Other taxes, penalties, and interest	7,277	6,419	(858)			
Licenses and permits	35,000	34,639	(361)			
Intergovernmental revenues:						
Federal funds - federal grants	96,178	93,377	(2,801)			
State funds:						
Parish transportation funds				156,000	156,546	546
State revenue sharing (net)	12,000	14,382	2,382	32,933	31,092	(1,841)
Severance taxes	354,797	356,684	1,887			
Other state funds	48,094	35,291	(12,803)	41,847	10,885	(30,962)
Local funds						
					676	676
Fees, charges, and commissions						
for services	3,050	4,963	1,913	6,395	7,768	1,373
Fines and forfeitures				110	133	23
Use of money and property	2,800	3,010	210	29,891	35,254	5,363
Other revenues	13,652	8,172	(5,480)	36,000	12,251	(23,749)
Total revenues	<u>635,848</u>	<u>624,356</u>	<u>(11,492)</u>	<u>1,468,676</u>	<u>1,445,006</u>	<u>(23,670)</u>
EXPENDITURES						
Current:						
General government:						
Legislative	96,786	92,095	4,691			
Judicial	69,478	69,387	91			
Elections	23,381	23,015	366			
Financial and administrative	48,936	51,440	(2,504)			
Other general government	183,554	189,825	(6,271)			
Public safety	90,408	81,659	8,749	15,756	10,014	5,742
Public works				986,288	1,056,964	(70,676)
Health and welfare	120,457	120,523	(66)	33,950	34,531	(581)
Culture and recreation				197,539	183,714	13,825
Economic development and assistance	54,190	4,805	49,385			
Intergovernmental		4,500	(4,500)			
Debt Service	84,386	84,386		52,239	52,239	

(Continued)

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 (Excluding Criminal Court Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP) Basis and Actual, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (Contd.)						
Capital outlay	\$3,391	\$3,391		\$372,089	\$372,089	
Claims and judgements					7,200	(\$7,200)
Total expenditures	<u>774,967</u>	<u>725,026</u>	<u>\$49,941</u>	<u>1,657,861</u>	<u>1,716,751</u>	<u>(58,890)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(139,119)</u>	<u>(100,670)</u>	<u>38,449</u>	<u>(189,185)</u>	<u>(271,745)</u>	<u>(82,560)</u>
OTHER FINANCING SOURCES						
Sale of assets				50	205	155
Proceeds from capital leases					338,325	338,325
Proceeds from bank loan	<u>100,000</u>	<u>100,000</u>				
Total other financing sources	<u>100,000</u>	<u>100,000</u>		<u>50</u>	<u>338,530</u>	<u>338,480</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(39,119)</u>	<u>(670)</u>	<u>38,449</u>	<u>(189,135)</u>	<u>66,785</u>	<u>255,920</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>(4,785)</u>	<u>145,296</u>	<u>150,081</u>	<u>734,926</u>	<u>1,262,053</u>	<u>527,127</u>
FUND BALANCES AT END OF	<u>\$43,904</u>	<u>\$144,626</u>	<u>\$100,722</u>	<u>\$545,791</u>	<u>\$1,328,838</u>	<u>\$783,047</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual
For the Year Ended December 31, 1994

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES						
Taxes:						
Ad valorem	\$63,000	\$68,384	\$5,384	\$198,140	\$211,747	\$13,607
Sales and use				898,000	923,124	25,124
Other taxes, penalties, and interest	5,800	7,117	1,317			
Licenses and permits	31,450	30,229	(1,221)			
Intergovernmental revenues:						
Federal funds - federal grants	73,942	72,598	(1,344)		3,190	3,190
State funds:						
Parish transportation funds				342,561	346,782	4,221
State revenue sharing (net)	12,000	12,136	136	32,383	33,612	1,229
Severance taxes	335,684	326,070	(9,614)			
Other state funds	28,930	42,688	13,758	24,372	41,507	17,135
Local funds		2,500	2,500			
Fees, charges, and commissions for services	3,030	2,440	(590)	5,375	16,053	10,678
Fines and forfeitures				120	221	101
Use of money and property	4,000	2,886	(1,114)	49,769	38,251	(11,518)
Other revenues	4,120	1,264	(2,856)	11,010	15,914	4,904
Total revenues	<u>561,956</u>	<u>568,312</u>	<u>6,356</u>	<u>1,561,730</u>	<u>1,630,401</u>	<u>68,671</u>
EXPENDITURES						
Current:						
General government:						
Legislative	97,201	109,880	(12,679)			
Judicial	65,700	65,682	18			
Elections	22,791	23,257	(466)			
Financial and administrative	23,228	29,289	(6,061)			
Other general government	196,422	192,058	4,364		6,989	(6,989)
Public safety	75,837	71,256	4,581	15,374	17,908	(2,534)
Public works				1,235,998	1,175,551	60,447
Health and welfare	64,567	64,918	(351)	28,000	29,046	(1,046)
Culture and recreation				196,189	173,437	22,752
Economic development and assistance	49,987	52,600	(2,613)			

(Continued)

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 Notes to the Financial Statements (Continued)

On November 19, 1990, voters of the parish approved the renewal of a one per cent sales tax dedicated to hard-surfacing existing roads and maintaining hard-surfaced roads in the parish. The tax is for a period of ten years and expires on January 31, 2001. The renewal proposition allocates ninety percent (90%) of the proceeds to the parish and the remaining ten per cent (10%) of the proceeds to be allocated to the municipalities of Jonesville (7%), Sicily Island (2%), and Harrisonburg (1%), for the purpose of hard-surfacing existing streets and roads and maintaining hard-surfaced streets and roads within the respective municipalities.

The police jury entered into an agreement with the Concordia Parish School Board on March 5, 1985, whereby the school board tax department provides sales tax collection services for a fee of one and one-quarter per cent of amounts actually collected, plus the cost of travel, supplies, and postage. Taxes collected are deposited directly into the police jury's bank account in the month collected by the school board.

**I. TOTAL COLUMNS ON
 COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied ...Millage...		Expiration Date
		1995	1994	
Parishwide taxes:				
General Fund:				
Inside municipalities	1.76	1.73	1.73	Indefinite
Outside municipalities	3.58	3.47	3.47	Indefinite
Special revenue funds:				
Health Unit	2.00	1.96	1.96	1999
Library	6.00	5.86	5.86	1999
Debt service funds:				

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

	Authorized Millage	Levied ...Millage...		Expiration Date
		1995	1994	
Courthouse Bond Sinking	Variable	4.00	4.00	1998
Hospital District No. 1	Variable	3.55	3.55	1999
District taxes:				
Special revenue funds:				
Larto-Mayna Recreation	5.00	4.77	4.77	1999
Maitland Recreation	5.00	5.00	1.64	2004
Fire District No. 2	3.00	3.03	3.03	1996
Fire District No. 1	5.00	5.16	5.16	1997
Debt service funds:				
Larto-Mayna Recreation	Variable	0.125	5.27	1999
Fire District No. 1	Variable	6.20	6.20	2006

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following schedule lists the ten principal taxpayers for the parish and their 1995 assessed valuation (amounts expressed in thousands):

	1995 Assessed Valuation	Percent of Total Assessed Valuation
Morrison Enterprises	\$1,939	6.19%
Concordia Electric Coop., Inc.	1,588	5.07%
South Central Bell	1,375	4.39%
International Paper	957	3.06%
Catahoula - LaSalle Bank	881	2.81%
Tensas Land Company	783	2.50%
Southern Heritage Bank	845	2.70%
Louisiana Power and Light Company	587	1.87%
Columbia Gulf	511	1.63%
Com - Care Corporation	551	1.76%
Total	<u>\$10,017</u>	<u>31.98%</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

3. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Taxes:				
Ad valorem	\$62,909	\$201,245	\$183,149	\$447,303
Other	5,181			5,181
Grants:				
Federal	1,955			1,955
State	88,258	35,918		124,176
Other	2,264	2,936		5,200
Total	<u>\$160,567</u>	<u>\$240,099</u>	<u>\$183,149</u>	<u>\$583,815</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the two years ended December 31, 1995:

	<u>Balance January 31,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31,</u>
1994:				
Police Jury:				
Land and building	\$1,119,723			\$1,119,723
Improvements other than buildings		\$421,470		421,470
Equipment	1,346,458	45,431	(\$665)	1,391,224
Furniture	14,496			14,496
Vehicles	518,110			518,110
Construction in Progress	40,885	564,691	(421,470)	184,106
Total Police Jury	<u>3,039,672</u>	<u>1,031,592</u>	<u>(422,135)</u>	<u>3,649,129</u>
Library:				
Land and buildings	325,188			325,188
Furniture	99,030	7,995	(100)	106,925
Vehicles	78,611			78,611
Library books	447,219	13,616	(6,185)	454,650
Total Library	<u>950,048</u>	<u>21,611</u>	<u>(6,285)</u>	<u>965,374</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

	<u>Balance</u> <u>January 31,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u>
Criminal Court:				
Equipment	\$42,160	\$1,805		\$43,965
Furniture and fixtures	23,618	513		24,131
Vehicles	15,028			15,028
Books	27,007	1,998		29,005
Total Criminal Court	<u>107,813</u>	<u>4,316</u>	<u>NONE</u>	<u>112,129</u>
Larto-Mayna Recreation District -				
Land and buildings	174,202	NONE	NONE	174,202
Maitland Recreation District:				
Land and buildings	41,027			41,027
Furniture	2,032			2,032
Total Maitland Recreation District	<u>43,059</u>	<u>NONE</u>	<u>NONE</u>	<u>43,059</u>
Fire District No. 1:				
Land and buildings	21,888			21,888
Equipment	62,506			62,506
Total Fire District No. 1	<u>84,394</u>	<u>NONE</u>	<u>NONE</u>	<u>84,394</u>
Fire District No. 2:				
Land and buildings	125,364			125,364
Auto	98,850	2,000		100,850
Equipment	55,750	8,685		64,435
Total Fire District No. 2	<u>279,964</u>	<u>10,685</u>	<u>NONE</u>	<u>290,649</u>
Total	<u><u>\$4,679,152</u></u>	<u><u>\$1,068,204</u></u>	<u><u>(\$428,420)</u></u>	<u><u>\$5,318,936</u></u>
1995:				
Police Jury:				
Land and building Improvements other than buildings	\$1,119,723			\$1,119,723
Equipment	421,470	\$396,039		817,509
Furniture	1,391,224	354,324	(\$146,666)	1,598,882
Vehicles	14,496			14,496
Construction in progress	\$518,110			\$518,110
Total Police Jury	<u>184,106</u>	<u>\$221,383</u>	<u>(\$396,039)</u>	<u>9,450</u>
	<u>3,649,129</u>	<u>971,746</u>	<u>(542,705)</u>	<u>4,078,170</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

	Balance January 31,	Additions	Deletions	Balance December 31,
Library:				
Land and buildings	325,188			325,188
Furniture	106,925	352	(856)	106,421
Vehicles	78,611			78,611
Library books	454,650	16,218	(8,475)	462,393
Total Library	<u>965,374</u>	<u>16,570</u>	<u>(9,331)</u>	<u>972,613</u>
Criminal Court:				
Equipment	43,965			43,965
Furniture and fixtures	24,131			24,131
Vehicles	15,028			15,028
Books	29,005	779		29,784
Total Criminal Court	<u>112,129</u>	<u>779</u>	<u>NONE</u>	<u>112,908</u>
Larto-Mayna Recreation District -				
land and buildings	<u>174,202</u>	<u>NONE</u>	<u>NONE</u>	<u>174,202</u>
Maitland Recreation District:				
Land and buildings	41,027			41,027
Furniture	2,032			2,032
Total Maitland Recreation District	<u>43,059</u>	<u>NONE</u>	<u>NONE</u>	<u>43,059</u>
Fire District No. 1:				
Land and buildings	21,888			21,888
Equipment	62,506	4,586		67,092
Total Fire District No. 1	<u>84,394</u>	<u>4,586</u>	<u>NONE</u>	<u>88,980</u>
Fire District No. 2:				
Land and buildings	125,364			125,364
Auto	100,850			100,850
Equipment	64,435	2,500		66,935
Total Fire District No. 2	<u>290,649</u>	<u>2,500</u>	<u>NONE</u>	<u>293,149</u>
Total	<u>\$5,318,936</u>	<u>\$996,181</u>	<u>(\$552,036)</u>	<u>\$5,763,081</u>

The balance at January 1, 1994, has been adjusted to include construction in progress of the capital projects funds. For the year ended December 31, 1995, Fire District No. 2 equipment additions is a donated boat valued at \$2,500.

Construction in progress accounts for ongoing construction in the LCDBG capital projects funds. When the work is completed, the total value of the construction is transferred to improvements other than buildings.

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

Notes to the Financial Statements (Continued)

5. PENSION PLAN

Substantially all employees of the Catahoula Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Catahoula Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Catahoula Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Catahoula Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$49,568, \$53,344, and \$56,406, respectively, equal to the required contributions for each year.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

6. CAPITAL LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1995, the police jury has five capital leases in effect for equipment with a recorded amount of \$418,992. The lease obligations are paid from special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1995:

<u>Year</u>	
1996	\$92,297
1997	82,720
1998	51,435
1999	36,000
2000	<u>125,286</u>
Total minimum lease payments	387,738
Less amount representing interest	<u>(51,628)</u>
Present value of net minimum lease payments	<u><u>\$336,110</u></u>

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the two years ended December 31, 1995:

	<u>General Obligation Bonds</u>	<u>Bank Loans</u>	<u>Capital Leases</u>	<u>Judgments</u>	<u>Total</u>
Long-term obligations at January 1, 1994	\$1,095,500	\$42,750	\$55,560	\$93,606	\$1,287,416
Additions:					
1995		100,000	340,325		440,325
1994		100,000			100,000
Deductions:					
1995	(134,000)	(80,000)	(43,895)	(4,455)	(262,350)
1994	<u>(128,500)</u>	<u>(62,750)</u>	<u>(15,880)</u>		<u>(207,130)</u>
Long-term obligations at December 31, 1995	<u>\$833,000</u>	<u>\$100,000</u>	<u>\$336,110</u>	<u>\$89,151</u>	<u>\$1,358,261</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

General obligation bonds payable at December 31, 1995, are comprised of the following individual issues:

\$250,000 - 1987 bonds for the acquisition of buildings, machinery, and equipment. Principal is due in annual installments of \$10,000 to \$25,000 through March 1, 2007. Interest rates are 6.9 per cent to 8.25 per cent. Debt retirement payments are made from Fire District No. 2 Bond Sinking Fund. \$200,000

\$1,350,000 - 1974 bonds to improve the existing courthouse building and jail, construct additions and parking facilities and purchase necessary equipment and furnishings. Principal is due in annual installments of \$70,000 to \$100,000 through February 1, 1999. Interest rates are 4.0 per cent to 5.3 per cent. Debt retirement payments are made from Courthouse Bond Sinking Fund. 355,000

\$500,000 - 1985 bonds to construct and acquire improvements to the Catahoula Parish Hospital, including equipment and furnishings. Principal is due in annual installments of \$30,000 to \$65,000 through April 1, 2001. Interest rates are 9.0 per cent to 9.3 per cent. Debt retirement payments are made from the Hospital District No. 1 Bond Sinking Fund. 275,000

\$67,000 - 1985 bonds to purchase and acquire land, buildings, equipment, and other recreational facilities. Principal is due in annual installments of \$300 to \$7,500 through September 23, 2005 at an interest rate of 8 per cent. Debt service payments are made from the Larto-Mayna Recreation Bond Sinking Fund. \$3,000

Total general obligation bonds \$833,000

As shown on Statement A, \$396,287 is available in debt service funds to service the general obligation bonds. The annual requirements to amortize all bonded debt outstanding at December 31, 1995, including interest payments of \$201,589, are as follows:

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 Notes to the Financial Statements (Continued)

<u>Year</u>	
1996	\$188,180
1997	188,449
1998	188,022
1999	197,368
2000	93,549
2001-2005	125,571
2006-2007	<u>53,450</u>
Total	<u>\$1,034,589</u>

General obligation bonds totaling \$833,000, at December 31, 1995, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the police jury and its components are legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish or district. The police jury and its reported component units are within that statutory limitation.

On November 15, 1990, the district court rendered judgment on a lawsuit involving the police jury. Judgment was for \$93,606. However, funds have not been available to settle the suit. On June 13, 1995, the jury signed a payment agreement whereby payments of \$900 per month will be paid for eleven years beginning June, 1995. The beginning balance has been adjusted to the balance stated in the payment agreement. The liability is included in the general long-term obligations account group on Statement A.

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. At December 31, 1995, \$13,549 is due the General Fund from the Criminal Court Fund. There were no additions or reductions during the two years ended December 31, 1995.

9. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1995, are as follows:

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

	Due from Other Funds	Due to Other Funds
General Fund	<u>\$13,549</u>	
Special Revenue Funds:		
Criminal Court		\$13,549
Fire District No. 2 Maintenance		673
Fire District No. 2 Debt Service Fund	<u>673</u>	
Total	<u>\$14,222</u>	<u>\$14,222</u>

10. LITIGATION AND CLAIMS

At December 31, 1995, the police jury is involved in several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, resolution of these suits would not materially affect the financial position of the police jury.

11. SALES TAX AGENCY FUND - CHANGES IN ASSETS AND LIABILITIES

The following schedule presents changes in assets and liabilities of the Sales Tax Fund for the two years ended December 31, 1995:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
1994:				
Assets:				
Cash		\$1,135,301	(\$1,135,301)	
Accounts receivable		<u>1,135,301</u>	<u>(1,135,301)</u>	
Total Assets	<u>NONE</u>	<u>\$2,270,602</u>	<u>(\$2,270,602)</u>	<u>NONE</u>
Liabilities:				
Accounts payable		\$16,362	(\$16,362)	
Due to other funds		923,124	(923,124)	
Due to other governments		<u>195,815</u>	<u>(195,815)</u>	
Total Liabilities	<u>NONE</u>	<u>\$1,135,301</u>	<u>(\$1,135,301)</u>	<u>NONE</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>
1995:				
Assets:				
Cash		\$1,204,602	(\$1,204,602)	
Accounts receivable		1,204,602	(1,204,602)	
Total Assets	<u>NONE</u>	<u>\$2,409,204</u>	<u>(\$2,409,204)</u>	<u>NONE</u>
Liabilities:				
Accounts payable		\$20,351	(\$20,351)	
Due to other funds		977,007	(977,007)	
Due to other governments		207,244	(207,244)	
Total Liabilities	<u>NONE</u>	<u>\$1,204,602</u>	<u>(\$1,204,602)</u>	<u>NONE</u>

12. FUND DEFICIT

At December 31, 1995, the Criminal Court Special Revenue Fund had a deficit fund balance of \$21,609. The deficit will be eliminated by reducing expenditures and making transfers from the General Fund.

13. FOOD STAMP PROGRAM

The food stamp program is operated through the police jury under an agreement with the Louisiana Department of Health and Human Resources. The police jury has entered into an agreement with LaSalle Community Action Association for administration of the program and issuance of food stamps; however, the police jury is still ultimately responsible for the proper operation of the program. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1995, follows:

Balance at January 1, 1994	\$494,346
Received:	
1994	1,711,000
1995	1,701,000
Issued:	
1994	(1,751,697)
1995	<u>(1,707,027)</u>
Balance at December 31, 1995	<u>\$447,622</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

14. RESTATEMENT OF FUND BALANCES

The December 31, 1993 fund balances of the special revenue funds have been restated to reflect a Library Fund certificate of deposit not previously recorded and the change in reporting of Community Development Block Grant Funds. Community Development Block Grants have been previously reported in the Community Development Block Grant special revenue fund. Beginning in 1994, these grants are reported as capital projects funds. The following reconciles fund balances of the special revenue funds as previously reported to beginning fund balances as presented on Statement C:

Fund balances as previously reported	\$1,143,389
Correction of prior year certificate of deposit	10,000
Community Development Block Grant Funds	<u>(6,700)</u>
Fund balance at January 1, 1994, restated	<u>\$1,146,689</u>

SUPPLEMENTAL INFORMATION SCHEDULES

CATAHOULA PARISH POLICE JURY
Harrisonburg , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE FUND

The Road and Bridge Fund accounts for the operation of the road and bridge maintenance department. Financing is provided by grants from the Parish Transportation Fund and transfers from the General Fund.

HARD-SURFACING FUND

The Hard-Surfacing Fund accounts for the construction and maintenance of hard-surface roads in the parish. Financing is provided by a one-cent sales and use tax.

SANITATION FUND

The Sanitation Fund accounts for parish garbage collection and disposal operations. Financing is provided by a one cent sales and use tax.

HEALTH UNIT FUND

The Health Unit Fund accounts for the operation and maintenance of the parish health unit. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

LIBRARY FUND

The Library Fund accounts for the operation of the parish library. Revenue is provided by ad valorem taxes, state revenue sharing, and other state grants.

CRIMINAL COURT FUND

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney

conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special Criminal Court Fund account to be used for the operations of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the fund balance remaining in the Criminal Court Fund at December 31, of each year be transferred to the parish General Fund.

LARTO-MAYNA RECREATION FUND

The Larto-Mayna Recreation Fund accounts for operations of the recreation district. Financing is provided by ad valorem taxes and state revenue sharing funds.

MAITLAND RECREATION FUND

The Maitland Recreation Fund accounts for operations of the recreation district. Financing is provided by ad valorem taxes and state revenue sharing funds.

FIRE DISTRICT NO. 1 FUND

The Fire District No. 1 Fund accounts for operations of the fire district. Financing is provided by ad valorem taxes and state revenue sharing funds.

FIRE DISTRICT NO. 2 FUND

The Fire District No. 2 Fund accounts for operations of the fire district. Financing is provided by ad valorem taxes and state revenue sharing funds.

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	MAINT. FUNDS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 2	TOTAL
ASSETS							
Cash and cash equivalents	\$1,071,614		\$11,523	\$446	\$40,360	\$21,644	\$1,145,587
Receivables	198,389	\$2,937	12,438	5,310	8,827	12,198	240,099
TOTAL ASSETS	<u>\$1,270,003</u>	<u>\$2,937</u>	<u>\$23,961</u>	<u>\$5,756</u>	<u>\$49,187</u>	<u>\$33,842</u>	<u>\$1,385,686</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Cash overdraft		\$10,997					\$10,997
Accounts payable	\$36,572		\$512	\$175	\$286	\$1,229	38,774
Due to other funds		13,549				673	14,222
Due to other agencies	14,464						14,464
Total Liabilities	<u>51,036</u>	<u>24,546</u>	<u>512</u>	<u>175</u>	<u>286</u>	<u>1,902</u>	<u>78,457</u>
Fund Equity - fund balances (deficit) - unreserved - undesignated	<u>1,218,967</u>	<u>(21,609)</u>	<u>23,449</u>	<u>5,581</u>	<u>48,901</u>	<u>31,940</u>	<u>1,307,229</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,270,003</u>	<u>\$2,937</u>	<u>\$23,961</u>	<u>\$5,756</u>	<u>\$49,187</u>	<u>\$33,842</u>	<u>\$1,385,686</u>

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	MAINT. FUNDS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 2	TOTAL
REVENUES							
Taxes:							
Ad valorem	\$173,938		\$13,703	\$4,851	\$7,865	\$13,037	\$213,394
Sales and use	977,007						977,007
Intergovernmental revenues:							
State funds:							
Parish transportation funds	156,546						156,546
State revenue sharing (net)	27,068		863	940	1,060	1,161	31,092
Other state funds	6,710				1,874	2,301	10,885
Local funds	676						676
Fees, charges, and commissions for services	7,768						7,768
Fines and forfeitures	133	\$59,533					59,666
Use of money and property	32,925		715		963	651	35,254
Other revenues	12,251	741					12,992
Total revenues	1,395,022	60,274	15,281	5,791	11,762	17,150	1,505,280
EXPENDITURES							
Current:							
General government - judicial		72,903					72,903
Public safety					3,496	6,518	10,014
Public works	1,056,964						1,056,964

Health and welfare	34,531				34,531
Culture and recreation	161,994	19,745	1,975		183,714
Debt service	52,239				52,239
Capital outlay	367,503	779		4,586	372,868
Claims and judgements	7,200				7,200
Total expenditures	<u>1,680,431</u>	<u>19,745</u>	<u>1,975</u>	<u>8,082</u>	<u>1,790,433</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(285,409)</u>	<u>(13,408)</u>	<u>3,816</u>	<u>3,680</u>	<u>10,632</u>	<u>(285,153)</u>
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OTHER FINANCING SOURCES						
Sale of assets	205					205
Proceeds from capital leases	338,325					338,325
Total other financing sources	<u>338,530</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>338,530</u>

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	53,121	(13,408)	3,816	3,680	10,632	53,377
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FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>1,165,846</u>	<u>(8,201)</u>	<u>1,765</u>	<u>45,221</u>	<u>21,308</u>	<u>1,253,852</u>
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FUND BALANCES (Deficit) AT END OF YEAR	<u>\$1,218,967</u>	<u>(\$21,609)</u>	<u>\$5,581</u>	<u>\$48,901</u>	<u>\$31,940</u>	<u>\$1,307,229</u>
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CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1994

	MAINT. FUNDS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 2	TOTAL
REVENUES							
Taxes:							
Ad valorem	\$175,316		\$13,502	\$1,413	\$8,592	\$12,924	\$211,747
Sales and use	923,124						923,124
Intergovernmental revenues:							
Federal funds - federal grants							
State funds:	3,190						3,190
Parish transportation funds	346,782						346,782
State revenue sharing (net)	30,149		899	314	1,092	1,158	33,612
Other state funds	37,639				1,745	2,123	41,507
Fees, charges, and commissions for services	16,053						16,053
Fines and forfeitures	221	\$70,830					71,051
Use of money and property	35,481	191	629		995	1,146	38,442
Other revenues	15,755	1,289			159		17,203
Total revenues	<u>1,583,710</u>	<u>72,310</u>	<u>15,030</u>	<u>1,727</u>	<u>12,583</u>	<u>17,351</u>	<u>1,702,711</u>
EXPENDITURES							
Current:							
General government:							
Judicial		89,744					89,744
Other general government			464	51		438	6,989
Public safety					\$3,411	14,717	18,128
Public works	1,175,551						1,175,551
Health and welfare	29,046						29,046

Culture and recreation	156,233	15,571	1,633		173,437
Debt service	20,691				20,691
Capital outlay	67,045	4,316		10,681	82,042
Total expenditures	<u>1,454,602</u>	<u>94,060</u>	<u>1,684</u>	<u>3,411</u>	<u>1,595,628</u>

**EXCESS (Deficiency) OF REVENUES
OVER EXPENDITURES**

	<u>129,108</u>	<u>(21,750)</u>	<u>43</u>	<u>9,172</u>	<u>(8,485)</u>	<u>107,083</u>
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OTHER FINANCING SOURCE

Sale of assets	<u>80</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>80</u>
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**EXCESS (Deficiency) OF REVENUES
AND OTHER SOURCE
OVER EXPENDITURES**

	129,188	(21,750)	43	9,172	(8,485)	107,163
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**FUND BALANCES AT
BEGINNING OF YEAR**

	<u>1,036,658</u>	<u>13,549</u>	<u>1,722</u>	<u>36,049</u>	<u>29,793</u>	<u>1,146,689</u>
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**FUND BALANCES (Deficit) AT
END OF YEAR**

	<u>\$1,165,846</u>	<u>(\$8,201)</u>	<u>\$1,765</u>	<u>\$45,221</u>	<u>\$21,308</u>	<u>\$1,253,852</u>
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CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Balance Sheet, December 31, 1995

	<u>ROAD AND BRIDGE</u>	<u>HARD- SURFACING</u>	<u>SANITATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
ASSETS						
Cash and cash equivalents	\$113,802	\$290,174	\$168,794	\$368,878	\$129,966	\$1,071,614
Receivables	<u>13,545</u>			<u>46,329</u>	<u>138,515</u>	<u>198,389</u>
TOTAL ASSETS	<u><u>\$127,347</u></u>	<u><u>\$290,174</u></u>	<u><u>\$168,794</u></u>	<u><u>\$415,207</u></u>	<u><u>\$268,481</u></u>	<u><u>\$1,270,003</u></u>
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	\$18,270	\$1,358	\$9,613		\$7,331	\$36,572
Due to other agencies	<u>12,759</u>			<u>\$1,705</u>		<u>14,464</u>
Total liabilities	<u><u>31,029</u></u>	<u><u>1,358</u></u>	<u><u>9,613</u></u>	<u><u>1,705</u></u>	<u><u>7,331</u></u>	<u><u>51,036</u></u>
Fund Equity - fund balance - unreserved - undesignated	<u>96,318</u>	<u>288,816</u>	<u>159,181</u>	<u>413,502</u>	<u>261,150</u>	<u>1,218,967</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$127,347</u></u>	<u><u>\$290,174</u></u>	<u><u>\$168,794</u></u>	<u><u>\$415,207</u></u>	<u><u>\$268,481</u></u>	<u><u>\$1,270,003</u></u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>ROAD AND BRIDGE</u>	<u>HARD- SURFACING</u>	<u>SANITATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
REVENUES						
Taxes:						
Ad valorem				\$43,590	\$130,348	\$173,938
Sales and use		\$532,913	\$444,094			977,007
Intergovernmental revenues:						
State funds:						
Parish transportation funds	\$156,546					156,546
State revenue sharing (net)				4,935	22,133	27,068
Other state funds	4,737				1,973	6,710
Local funds						
					676	676
Fees, charges, and commissions						
for services			6,851		917	7,768
Fines and forfeitures					133	133
Use of money and property	2,505	8,219	2,709	11,777	7,715	32,925
Other revenues	3,948		6,203		2,100	12,251
Total revenues	<u>167,736</u>	<u>541,132</u>	<u>459,857</u>	<u>60,302</u>	<u>165,995</u>	<u>1,395,022</u>
EXPENDITURES						
Current:						
Public works	237,093	447,989	371,882			1,056,964
Health and welfare				34,531		34,531
Culture and recreation					161,994	161,994
Debt service	15,361	17,436	19,442			52,239
Capital outlay	235,615	58,530	56,788		16,570	367,503
Claims and judgements		7,200				7,200
Total expenditures	<u>488,069</u>	<u>531,155</u>	<u>448,112</u>	<u>34,531</u>	<u>178,564</u>	<u>1,680,431</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES						
	<u>(320,333)</u>	<u>9,977</u>	<u>11,745</u>	<u>25,771</u>	<u>(12,569)</u>	<u>(285,409)</u>
OTHER FINANCING SOURCES						
Sale of assets						
					205	205
Proceeds from capital lease	234,015	56,930	47,380			338,325
Total other financing sources	<u>234,015</u>	<u>56,930</u>	<u>47,380</u>	<u>NONE</u>	<u>205</u>	<u>338,530</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES						
	(86,318)	66,907	59,125	25,771	(12,364)	53,121
FUND BALANCES AT BEGINNING OF YEAR						
	<u>182,636</u>	<u>221,909</u>	<u>100,056</u>	<u>387,731</u>	<u>273,514</u>	<u>1,165,846</u>
FUND BALANCES AT END OF YEAR						
	<u>\$96,318</u>	<u>\$288,816</u>	<u>\$159,181</u>	<u>\$413,502</u>	<u>\$261,150</u>	<u>\$1,218,967</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	<u>ROAD AND BRIDGE</u>	<u>HARD- SURFACING</u>	<u>SANITATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
REVENUES						
Taxes:						
Ad valorem				\$43,941	\$131,375	\$175,316
Sales and use		\$503,522	\$419,602			923,124
Intergovernmental revenues:						
Federal funds - federal grants	\$3,190					3,190
State funds:						
Parish transportation funds	346,782					346,782
State revenue sharing (net)				7,558	22,591	30,149
Other state funds	37,639					37,639
Fees, charges, and commissions for services	9,905		5,316		832	16,053
Fines and forfeitures					221	221
Use of money and property	2,680	6,016	7,515	10,621	8,649	35,481
Other revenues	300	6,175	3,692		5,588	15,755
Total revenues	<u>400,496</u>	<u>515,713</u>	<u>436,125</u>	<u>62,120</u>	<u>169,256</u>	<u>1,583,710</u>
EXPENDITURES						
Current:						
General government - other				1,513	4,523	6,036
Public works	235,675	470,636	469,240			1,175,551
Health and welfare				29,046		29,046
Culture and recreation					156,233	156,233
Debt service	7,969	6,361	6,361			20,691
Capital outlay	38,494	1,515	5,425		21,611	67,045
Total expenditures	<u>282,138</u>	<u>478,512</u>	<u>481,026</u>	<u>30,559</u>	<u>182,367</u>	<u>1,454,602</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES						
	<u>118,358</u>	<u>37,201</u>	<u>(44,901)</u>	<u>31,561</u>	<u>(13,111)</u>	<u>129,108</u>
OTHER FINANCING SOURCE						
Sale of assets	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>80</u>	<u>80</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES						
	118,358	37,201	(44,901)	31,561	(13,031)	129,188
FUND BALANCES AT BEGINNING OF YEAR						
	<u>64,278</u>	<u>184,708</u>	<u>144,957</u>	<u>356,170</u>	<u>286,545</u>	<u>1,036,658</u>
FUND BALANCES AT END OF YEAR						
	<u>\$182,636</u>	<u>\$221,909</u>	<u>\$100,056</u>	<u>\$387,731</u>	<u>\$273,514</u>	<u>\$1,165,846</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

DEBT SERVICE FUNDS

COURTHOUSE BOND SINKING FUND

The Courthouse Bond Sinking Fund accumulates monies for the payment of the \$1,350,000 Public Improvement Bonds dated February 1, 1974. The bonds were issued to improve the existing courthouse and jail building and to construct additions and extensions thereto, together with parking facilities and necessary equipment and furnishings. Financing is provided by ad valorem taxes.

HOSPITAL DISTRICT NO. 1 BOND SINKING FUND

The Hospital District No. 1 Bond Sinking Fund accumulates monies for the payment of \$800,000 in bonds issued April 1, 1967. The bonds were issued to construct, equip, and furnish a parish hospital. Financing is provided by ad valorem taxes.

LARTO-MAYNA BOND SINKING FUND

The Larto-Mayna Bond Sinking Fund accumulates monies for the payment of the \$67,000 in bonds issued September 23, 1985. The bonds were issued to construct capital improvements at the Larto-Mayna recreation site. Financing is provided by ad valorem taxes.

FIRE DISTRICT NO. 2 BOND SINKING FUND

The Fire District No. 2 Bond Sinking Fund accumulates monies for the payment of the \$250,000 in bonds issued March 1, 1987. The bonds were issued to acquire buildings, machinery, and equipment, including both real and personal property, to be used for fire protection within the district.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1995

	<u>COURTHOUSE BOND SINKING</u>	<u>HOSPITAL DISTRICT NO. 1 BOND SINKING</u>	<u>LARTO- MAYNA BOND SINKING</u>	<u>FIRE DISTRICT NO. 2 BOND SINKING</u>	<u>TOTAL</u>
ASSETS					
Cash and cash equivalents	\$128,155	\$65,113	\$2,001	\$24,035	\$219,304
Receivables	84,477	74,974	323	23,375	183,149
Due from other funds				673	673
TOTAL ASSETS	<u>\$212,632</u>	<u>\$140,087</u>	<u>\$2,324</u>	<u>\$48,083</u>	<u>\$403,126</u>
LIABILITIES AND FUND EQUITY					
Liabilities - accounts payable	\$3,168	\$2,754	\$12	\$905	\$6,839
Fund Equity - fund balances - reserved for debt service	<u>209,464</u>	<u>137,333</u>	<u>2,312</u>	<u>47,178</u>	<u>396,287</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$212,632</u>	<u>\$140,087</u>	<u>\$2,324</u>	<u>\$48,083</u>	<u>\$403,126</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	COURTHOUSE BOND SINKING	HOSPITAL DISTRICT NO. 1 BOND SINKING	LARTO- MAYNA BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	TOTAL
REVENUES					
Ad valorem taxes	\$88,980	\$78,961	\$377	\$26,673	\$194,991
Use of money and property	3,806	2,376	199	850	7,231
Total revenues	<u>92,786</u>	<u>81,337</u>	<u>576</u>	<u>27,523</u>	<u>202,222</u>
EXPENDITURES					
Current - general government - other	3,401	3,052	376	1,204	8,033
Debt service:					
Principal	75,000	35,000	8,500	10,000	128,500
Interest and other charges	20,228	32,934	1,460	15,142	69,764
Total expenditures	<u>98,629</u>	<u>70,986</u>	<u>10,336</u>	<u>26,346</u>	<u>206,297</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(5,843)	10,351	(9,760)	1,177	(4,075)
FUND BALANCES AT BEGINNING OF YEAR	<u>215,307</u>	<u>126,982</u>	<u>12,072</u>	<u>46,001</u>	<u>400,362</u>
FUND BALANCES AT END OF YEAR	<u>\$209,464</u>	<u>\$137,333</u>	<u>\$2,312</u>	<u>\$47,178</u>	<u>\$396,287</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	COURTHOUSE BOND SINKING	HOSPITAL DISTRICT NO. 1 BOND SINKING	LARTO- MAYNA BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	TOTAL
REVENUES					
Taxes:					
Ad valorem	\$89,660	\$79,587	\$1,467	\$26,388	\$197,102
Other taxes, penalties, and interest				95	95
Use of money and property	3,988	2,009	503	748	7,248
Total revenues	<u>93,648</u>	<u>81,596</u>	<u>1,970</u>	<u>27,231</u>	<u>204,445</u>
EXPENDITURES					
Current - general government -other	3,950	3,470	415	1,410	9,245
Debt service:					
Principal	75,000	35,000	8,500	10,000	128,500
Interest and other charges	24,219	31,276	1,640	15,943	73,078
Total expenditures	<u>103,169</u>	<u>69,746</u>	<u>10,555</u>	<u>27,353</u>	<u>210,823</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(9,521)	11,850	(8,585)	(122)	(6,378)
FUND BALANCES AT BEGINNING OF YEAR	<u>224,828</u>	<u>115,132</u>	<u>20,657</u>	<u>46,123</u>	<u>406,740</u>
FUND BALANCES AT END OF YEAR	<u><u>\$215,307</u></u>	<u><u>\$126,982</u></u>	<u><u>\$12,072</u></u>	<u><u>\$46,001</u></u>	<u><u>\$400,362</u></u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

COMMUNITY DEVELOPMENT BLOCK GRANTS
CAPITAL PROJECTS FUNDS

ENTERPRISE WATER SYSTEM FUND 101-2069

This fund accounted for the repair of two existing wells and the construction of a new elevated storage tank. Funding was provided by a federal grant from the United States Department of Housing and Urban Development which is passed through the Louisiana Division of Administration. This fund closed during 1994.

WHITEHALL WATER SYSTEM FUND 101-3018

This fund accounted for the construction of a new water well. Funding was provided by a federal grant from the United States Department of Housing and Urban Development which is passed through the Louisiana Division of Administration. This fund closed during 1994.

SANDY LAKE WATER SYSTEM FUND 101-4020

This fund accounted for the construction of a new water well. Funding was provided by a federal grant from the United States Department of Housing and Urban Development which is passed through the Louisiana Division of Administration. This fund closed during 1995.

MAITLAND WATER SYSTEM FUND 101-5007

This fund accounted for the construction of a new water well. Funding was provided by a federal grant from the United States Department of Housing and Urban Development which is passed through the Louisiana Division of Administration. This fund closed during 1995.

CATAHOULA FIRE PROTECTION FUND 101-6007

This fund accounts for the development of a new fire protection system in the Leland/Maitland area. Funding is provided by a federal grant from the United States Department of Housing and Urban Development which is passed through the Louisiana Division of Administration.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
CAPITAL PROJECTS -
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	SANDY LAKE WATER SYSTEM <u>101-4020</u>	MAITLAND WATER SYSTEM <u>101-5007</u>	CATAHOULA FIRE PROTECTION <u>101-6007</u>	<u>TOTAL</u>
REVENUES				
Intergovernmental revenues:				
Federal funds - federal grants	\$18,457	\$187,764	\$9,450	\$215,671
Local funds	<u>5,712</u>			<u>5,712</u>
Total revenues	<u>24,169</u>	<u>187,764</u>	<u>9,450</u>	<u>221,383</u>
EXPENDITURES				
Capital outlay	<u>24,169</u>	<u>187,764</u>	<u>9,450</u>	<u>221,383</u>
EXCESS OF REVENUES OVER EXPENDITURES				
	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR				
	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR				
	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
CAPITAL PROJECTS -
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	ENTERPRISE WATER SYSTEM <u>101-2069</u>	WHITEHALL WATER SYSTEM <u>101-3018</u>	SANDY LAKE WATER SYSTEM <u>101-4020</u>	MAITLAND WATER SYSTEM <u>101-5007</u>	<u>TOTAL</u>
REVENUES					
Intergovernmental revenues:					
Federal funds - federal grants	\$225,000	\$154,149	\$140,185	\$22,658	\$541,992
Local funds			16,000		16,000
Total revenues	<u>225,000</u>	<u>154,149</u>	<u>156,185</u>	<u>22,658</u>	<u>557,992</u>
EXPENDITURES					
Capital outlay	<u>225,000</u>	<u>160,849</u>	<u>156,185</u>	<u>22,658</u>	<u>564,692</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	NONE	(6,700)	NONE	NONE	(6,700)
FUND BALANCES AT BEGINNING OF YEAR					
	<u>NONE</u>	<u>6,700</u>	<u>NONE</u>	<u>NONE</u>	<u>6,700</u>
FUND BALANCES AT END OF YEAR					
	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and for the Two Years Ended December 31, 1995

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

CATAHOULA PARISH POLICE JURY
Harrisonburg, LouisianaSchedule of Compensation Paid Police Jurors
For the Two Years Ended December 31, 1995

	<u>1995</u>	<u>1994</u>
Larry Boothe	\$7,200	\$7,200
Samuel Branch, Sr.	7,200	7,200
Dennis Cassels	7,200	7,200
Linda Evans	7,200	7,200
Libby Ford	7,200	7,200
H.C. Peck, Jr.	8,400	8,400
Jeff Pentecost	7,200	7,200
Emmitt Taylor	7,200	7,200
Otis O. Wiley, Jr.	<u>7,200</u>	<u>7,200</u>
Total	<u>\$66,000</u>	<u>\$66,000</u>

**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on Supplementary
Schedule of Federal Financial Assistance**

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

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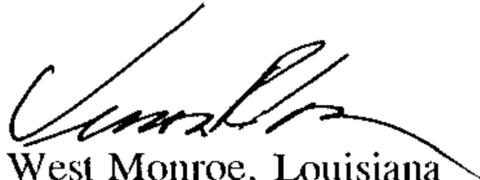
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AND FINANCIAL REPORTING

I have audited the primary government financial statements of the Catahoula Parish Police Jury, as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated June 7, 1996. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Catahoula Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.


West Monroe, Louisiana
June 7, 1996

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CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

Schedule of Federal Financial Assistance
For the Two Years Ended December 31, 1995

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1993	.....1994.....		.....1995.....		(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1995
				REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	
UNITED STATES DEPARTMENT OF AGRICULTURE								
Passed through Louisiana Department of Social Services: Food Stamps	10.551 *	22-025-01	(\$494,346) #	\$1,711,000	\$1,751,697	\$1,701,000	\$1,707,027	(\$447,622) #
State Administrative Matching Grants for Food Stamp Program	10.561	22-025-01	1,959 (492,387)	23,087 1,734,087	23,087 1,774,784	23,463 1,724,463	23,463 1,730,490	1,955 (445,667)
Total United States Department of Agriculture								
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Direct program - Lower Income Housing Assistance Program	14.156	N/A	NONE	44,942	44,942	64,678	64,678	NONE
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State's Program):	14.228 *							
Enterprise Water System		101-2069	(2,213)	225,000	225,000			NONE
Whitehall Water System		101-3018	5,000	154,149	154,149			NONE
Sandy Lake Water System		101-4020	NONE	140,185	140,185	18,457	18,457	NONE
Maitland Water System		101-5007	NONE	22,658	22,658	187,764	187,764	NONE
Catahoula Fire Protection		101-6007	NONE			9,450	9,450	NONE
Total Community Development Block Grants			2,787	541,992	541,992	215,671	215,671	NONE
Total United States Department of Housing and Urban Development			2,787	586,934	586,934	280,349	280,349	NONE
FEDERAL EMERGENCY MANAGEMENT AGENCY								
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83.503	N/A	1,501	4,569	4,569	5,236	5,236	700
Passed through Louisiana Department of Military - Office of Emergency Preparedness - Disaster Assistance	83.516	025-00000	NONE	3,190	3,190	NONE	NONE	NONE
Total Federal Emergency Management Agency			1,501	7,759	7,759	5,236	5,236	700
Total Federal Financial Assistance			(\$488,099)	\$2,328,780	\$2,369,477	\$2,010,048	\$2,016,075	(\$444,967)

* Major federal financial assistance program
Food stamp coupons on hand

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**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated June 7, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

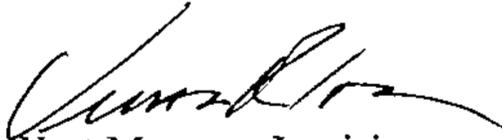
Compliance with laws, regulations, contracts, and grants applicable to the Catahoula Parish Police Jury is the responsibility of the police jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the Catahoula Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana
Independent Auditor's Report
on Compliance, etc.,
December 31, 1995

This report is intended for the information of the Catahoula Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'James R. ...', written over the typed text.

West Monroe, Louisiana
June 7, 1996

**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated June 7, 1996.

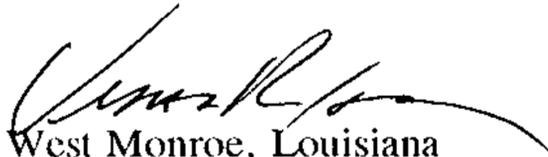
I have also audited the Catahoula Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, eligibility, monitoring subrecipients, record keeping, and environmental review that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1995. The management of the Catahoula Parish Police Jury is responsible for the police jury's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirement referred to above occurred. An audit includes examining, on a test basis, evidence about the Catahoula Parish Police Jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Catahoula Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, monitoring subrecipients, record keeping, and environmental review that are applicable to its major federal financial assistance programs for the two years ended December 31, 1995.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Independent Auditor's Report on Compliance
With Specific Requirements Applicable
To Major Programs,
December 31, 1995

This report is intended for the information of the Catahoula Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 7, 1996

**Independent Auditor's Report on Compliance
With General Requirements Applicable to
Federal Financial Assistance Programs**

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated June 7, 1996.

I have applied procedures to test the Catahoula Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1995:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition and
relocation assistance
- Federal financial reports
- Allowable costs/cost principles
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Catahoula Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Catahoula Parish Police Jury, had not complied, in all material respects, with those requirements.

**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated June 7, 1996.

In connection with my audit of the primary government financial statements of the Catahoula Parish Police Jury and with my consideration of the Catahoula Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, matching, reporting, and monitoring subrecipients that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Catahoula Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Catahoula Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the Catahoula Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
June 7, 1996

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Independent Auditor's Report on the Internal Control Structure

CATAHOULA PARISH POLICE JURY Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated June 7, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Catahoula Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the primary government financial statements of the Catahoula Parish Police Jury for the two years ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana
Independent Auditor's Report on
Internal Control Structure,
December 31, 1995

risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Catahoula Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 7, 1996

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1995

Specific Requirements:

- Types of services allowed/unallowed
- Eligibility
- Matching
- Reporting
- Monitoring subrecipients
- Special requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the two years ended December 31, 1995 and 1994, the Catahoula Parish Police Jury expended 95 per cent and 97 per cent, respectively, of its total federal financial assistance under its major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the police jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1995

This report is intended for the information of the Catahoula Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 7, 1996

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 (Excluding Criminal Court Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP) Basis and Actual, 1994

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXPENDITURES (Contd.)						
Intergovernmental		\$12,000	(\$12,000)			
Debt Service	\$64,950	64,950		\$20,691	\$20,691	
Capital outlay				77,946	77,946	
Total expenditures	<u>660,683</u>	<u>685,890</u>	<u>(25,207)</u>	<u>1,574,198</u>	<u>1,501,568</u>	<u>\$72,630</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(98,727)</u>	<u>(117,578)</u>	<u>(18,851)</u>	<u>(12,468)</u>	<u>128,833</u>	<u>141,301</u>
OTHER FINANCING SOURCES						
Sale of assets				185	80	(105)
Proceeds from insurance				3,762		(3,762)
Proceeds from bank loan	<u>100,000</u>	<u>100,000</u>				
Total other financing sources	<u>100,000</u>	<u>100,000</u>		<u>3,947</u>	<u>80</u>	<u>(3,867)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	1,273	(17,578)	(18,851)	(8,521)	128,913	137,434
FUND BALANCES AT BEGINNING OF YEAR	<u>(770)</u>	<u>162,874</u>	<u>163,644</u>	<u>681,728</u>	<u>1,133,140</u>	<u>451,412</u>
FUND BALANCES AT END OF YEAR	<u>\$503</u>	<u>\$145,296</u>	<u>\$144,793</u>	<u>\$673,207</u>	<u>\$1,262,053</u>	<u>\$588,846</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

Notes to the Financial Statements
As of and for the Two Years Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Catahoula Parish Police Jury is the governing authority for Catahoula Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 1996.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Catahoula Parish Police Jury is the financial reporting entity for Catahoula Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Catahoula Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Seventh Judicial District Criminal Court	December 31	2 & 3
Enterprise Recreation District	December 31	1, 2, & 3
Maitland Recreation District	December 31	1, 2, & 3
Maitland Water District	December 31	1 & 3
Larto-Mayna Recreation District	December 31	1, 2, & 3
Catahoula Parish:		
Library	December 31	1, 2, & 3
Hospital District No. 1	December 31	1 & 3
Hospital District No. 2	December 31	1 & 3
Fire District No. 1	December 31	1 & 3
Fire District No. 2	December 31	1, 2, & 3
Fire District No. 5	December 31	1, 2, & 3
Fire District No. 6	December 31	1, 2, & 3
Assessor	December 31	2 & 3
Communications District	December 31	1, 2, & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

Notes to the Financial Statements (Continued)

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Catahoula Parish Library, Catahoula Parish Fire District No. 1, Catahoula Parish Fire District No. 2, Maitland Recreation District, Larto-Mayna Recreation District, Catahoula Parish Hospital District No. 1, and the Thirty-Seventh Judicial District Criminal Court.

GASB Codification Section 2600.127 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the Catahoula Parish School Board, the District Attorney and Judges for the Seventh Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Catahoula Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Catahoula Parish Police Jury.

B. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

Governmental Funds:

General Fund

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, health unit operation, etc.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of principal, interest, and related charges on general long-term debt.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Notes to the Financial Statements (Continued)

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities, improvements, and major repairs.

Fiduciary Fund - Sales Tax Agency Fund

The Sales Tax Agency Fund is used to account for sales tax collections made for other funds and governmental units. It is custodial in nature (i.e., assets equal liabilities) and does not involve measurement of operations.

**C. GENERAL FIXED ASSETS AND
LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. 81 per cent of the police jury's general fixed assets are valued at actual historical cost. Approximately 66 per cent of the library's fixed assets are valued at actual cost while the remaining 34 per cent (books and periodicals) are valued using a moving-average basis. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury.

Long-term obligations, such as general obligation bonds, long-term bank loans and capital leases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable, available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are recognized in the month received by the police jury's sales tax collection agent.

Federal and state grants are recognized when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured and the interest is available.

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Substantially all other revenues are recognized when they become available to the police jury.

Based on the above criteria, ad valorem taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due, and compensated absences, which are recognized when paid.

Other Financing Sources

Proceeds from long-term bonds, loans, capital leases, and sale of fixed assets are accounted for as other financing sources and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when she determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in

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the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the two years ended December 31, 1995, the police jury adopted modified accrual based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Funds. The Criminal Court special revenue fund is exempt from the requirements of Louisiana Revised Statutes 39:1301-1314 (Local Government Budget Act).

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures as shown on budgetary comparison Statements D and E (budget basis) to the same amounts shown on Statements B and C (GAAP basis):

	Year Ended	
	...December 31,...	
	<u>1995</u>	<u>1994</u>
Excess of revenues and other sources over expenditures (Budgetary basis)	\$66,785	\$128,913
Add Criminal Court Fund not budgeted	<u>(13,408)</u>	<u>(21,750)</u>
Excess of revenues and other sources over expenditures (GAAP basis)	<u>\$53,377</u>	<u>\$107,163</u>

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

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At December 31, 1995, the police jury has cash and cash equivalents (book balances) net of cash overdraft of \$10,997 totaling \$1,522,211, as follows:

Demand deposits	\$1,237,163
Time deposits	<u>285,048</u>
Total	<u>\$1,522,211</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1995, are secured as follows:

Bank Balances	<u>\$1,603,986</u>
Federal deposit insurance	\$424,022
Pledged securities (uncollateralized)	<u>1,468,183</u>
Total	<u>\$1,892,205</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

G. VACATION AND SICK LEAVE

The following provides detail on vacation and sick leave policies of the police jury, library, and criminal court:

Police Jury

Employees of Catahoula Parish Police Jury receive 5 to 20 days of vacation leave each year, depending on the length of service. A maximum of 30 days vacation leave may be carried forward to the next year. Upon

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separation or retirement, employees are paid for any unused vacation leave. Jury employees earn 10 days sick leave each year. Sick leave may accumulate to a maximum of 60 days. All unused accumulated sick leave is forfeited upon termination of employment.

Library

Employees of the library are granted from 7 to 21 days of vacation and sick leave each year, depending upon length of service and professional status. A maximum of 5 days vacation and 30 days sick leave can be accumulated and carried forward to succeeding years. Upon separation or retirement, employees are paid for any accumulated vacation leave, however, all accumulated sick leave is forfeited.

Criminal Court

Employees of the criminal court earn 5 to 20 days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year earned and cannot be carried forward. Employees earn 10 days of sick leave each year which is non-cumulative.

At December 31, 1995, the maximum amount of accumulated and vested employee leave benefits is not material and is not reflected in the financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued leave upon separation of employment.

II. SALES TAXES

On April 1, 1995, voters of the parish renewed a one per cent sales tax that was dedicated to construct, acquire, extend, improve, maintain and/or operate garbage collection and disposal facilities and equipment. The tax was renewed for a ten-year period and expires on March 31, 2005. The proposition provides that the proceeds of the tax be allocated between the police jury and the incorporated municipalities in Catahoula Parish. The renewal proposition allocates seventy-five percent (75%) of the proceeds to the parish and the remaining twenty-five per cent (25%) of the proceeds to be allocated to the municipalities of Jonesville (16.5%), Sicily Island (5%), and Harrisonburg (3.5%).